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NASA Procedural Requirements

COMPLIANCE IS MANDATORY FOR NASA EMPLOYEES**NPR 9620.1A**

Effective Date: May 17, 2017

Expiration Date: May 17,
2027[Printable Format \(PDF\)](#)

Subject: Payroll (Revalidated with Change 1)**Responsible Office: Office of the Chief Financial Officer**[| TOC](#) | [ChangeLog](#) | [Preface](#) | [Chapter1](#) | [Chapter2](#) | [Chapter3](#) | [Chapter4](#) | [Chapter5](#) | [Chapter6](#)
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Preface

P.1 Purpose

This NASA Procedural Requirements (NPR) document provides general principles, standards, policies, and procedures to ensure compliance with statutory and regulatory requirements for the pay, leave, and allowances of National Aeronautics and Space Administration (NASA) employees. Subjects cover and supplement existing regulations by complementing Office of Management and Budget (OMB), Office of Personnel Management (OPM), Government Accountability Office (GAO), Treasury regulation, and other authorities as cited in the Authorities Section.

P.2 Applicability

- a. This NPR is applicable to NASA Headquarters and NASA Centers, including Component Facilities and Technical and Service Support Centers.
- b. In this directive, all mandatory actions (i.e., requirements) are denoted by statements containing the term "shall." The terms "may" denotes a discretionary privilege or permission, "can" denotes statements of possibility or capability, "should" denotes a good practice and is recommended, but not required, "will" denotes expected outcome, and "are/is" denotes descriptive material.
- c. In this directive, all document citations are assumed to be the latest version, unless otherwise noted.

P.3 Authority

- a. Labor-Management Relations, 5 U.S.C. ch. 71.
- b. Compensation for Work Injuries, 5 U.S.C. ch. 81.
- c. Federal Employees Retirement System (FERS), 5 U.S.C. ch. 84.
- d. Life Insurance, 5 U.S.C. ch. 87.
- e. Health Insurance, 5 U.S.C. ch. 89.
- f. Case Administration, 11 U.S.C. ch. 3.
- g. Criteria for Establishing Appropriated Fund Wage Areas, 5 Code of Federal Regulations (CFR) § 532.211.
- h. Order of Precedence When There is Insufficient Pay to Cover All Deductions, 5 CFR § 550.313.
- i. Relationship to Additional Pay Payable Under Other Statutes, 5 CFR § 550.907.

- j. Time Limit for Use of Restored Annual Leave, 5 CFR § 630.306.
- k. National Archives and Records Administration (NARA) General Records Schedule (GRS) -Transmittal 10 transmits GRS 2.5.
- l. NASA Policy Directive (NPD) 9010.2, Financial Management.

P.4 Applicable Documents and Forms

- a. Locality-Based Comparability Payments, 5 U.S.C. § 5304.
- b. Fees for Jury and Witness Service, 5 U.S.C. § 5337.
- c. Prevailing Rate Determinations, Wage Schedules: Night Differentials, 5 U.S.C. § 5343.
- d. Installment Deduction for Indebtedness to the United States, 5 U.S.C. § 5514.
- e. Night, Standby, Irregular, and Hazardous Duty Differential, 5 U.S.C. § 5545.
- f. Lump-sum Payment for Accumulated and Accrued Leave on Separation, 5 U.S.C. § 5551.
- g. Lump-sum Payment for Accumulated and Accrued Leave on Entering Active Duty, 5 U.S.C. § 5552.
- h. Severance Pay, 5 U.S.C. § 5595.
- i. Back Pay Due to Unjustified Personnel Action, 5 U.S.C. § 5596.
- j. Recruitment and Relocation Bonuses, 5 U.S.C. § 5753.
- k. Retention Bonuses, 5 U.S.C. § 5754.
- l. Uniform Allowances, 5 U.S.C. §§ 5901-5902.
- m. Allowances, 5 U.S.C. §§ 5921-5928.
- n. Annual Leave, Accumulation, 5 U.S.C. § 6304.
- o. IRS Tax Attorney, 5 U.S.C. § 6331.
- p. Definitions, 5 U.S.C. § 8101.
- q. Unemployment Compensation, 5 U.S.C. ch. 85.
- r. Levy and Distrainment, 26 U.S.C. § 6331.
- s. Definitions, 5 CFR § 550.301.
- t. Authority of Agency, 5 CFR 550.311.
- u. Back Pay Computations, 5 CFR §§ 550.805.
- v. Pay Administration Under the Fair Labor Standards Act (FLSA), 5 CFR pt. 551.
- w. Agency Regulations, 5 CFR § 550.1104.
- x. Exclusions, 5 CFR § 581.105.
- y. Exclusions 5 CFR § 582.103.
- z. Claims for Compensation Under the Federal Employees' Compensation Act, as amended, 20 CFR, pt. 10.
- aa. Unemployment Compensation for Federal Civilian Employees, 20 CFR pt. 609.
- bb. Management of Federal Agency Disbursements, 31 CFR pt. 208.
- cc. Recipient Responsibilities, 31 CFR § 208.4.
- dd. National Archives and Records Administration, 36 CFR pts. 1220-1290.
- ee. NPD 9645.2, Claims for Erroneous Payment of Pay and Allowances, Travel, Transportation, and Relocation Expenses and Allowances.
- ff. NPR 3530.1, NASA Pay and Compensation Policy.

- gg. NPR 3600.2, NASA Telework Program.
- hh. NPR 9010.3, Internal Management Controls.
- ii. NPR 9060.1, Accrual Accounting - Revenues, Expenses, and Program Costs.
- jj. NPR 9470.1, Budget Execution.
- kk. Internal Revenue Service (IRS) Publication 599, Survivors, Executors, and Administrators.
- ll. Statement on Standards for Attestation Engagements (SSAE) 19, Agreed upon Procedures Engagement.
- mm. IRS Form 668-W, Notice of Levy on Wages, Salary, and Other Income.
- nn. IRS Form 2159, Payroll Deduction Agreement.
- oo. IRS Form W2, Wage and Tax Statement.
- pp. IRS Form W4, Employees Withholding Allowance Certificate.
- qq. Voucher and Schedule of Payments, Standard Form (SF) 1166.

P.5 Measurement/Verification

Quality control reviews and analysis of financial and budgetary reports and data submitted through the continuous monitoring program will be used to measure compliance with this NPR.

P.6 Cancellation

NPR 9620.1, Payroll, dated September 30, 2008.

REVALIDATED ON 1/14/2022

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